

**HAZARDOUS WASTE GENERATOR  
FEE PREPAYMENT FORM**

<b>DUE ON OR BEFORE</b>	
[ FOID ]	YOUR ACCOUNT NO.

BOE USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

BOARD OF EQUALIZATION  
SPECIAL TAXES AND FEES  
PO BOX 942879  
SACRAMENTO CA 94279-6027

**READ INSTRUCTIONS  
BEFORE PREPARING**

**GENERAL INFORMATION**

The Generator Fee is imposed on each site that generates (produces) hazardous waste of five (5) tons or more in each calendar year. The fee is calculated for each site's generation of waste regardless of the waste's final disposition (for example, recycling or disposal).

**FILING REQUIREMENTS**

Under section 43152.15 of the Hazardous Substances Tax Law, every generator who owes the facility fee is required to make a prepayment with a remittance payable to the State Board of Equalization. Under section 43155 of the Hazardous Substances Tax Law, late payment will result in a 10 percent (0.10) penalty and interest at an adjusted annual rate established under section 6591.5 of the Revenue and Taxation Code. An annual return must be filed even if you have no additional liability due. Facility operators who pay an annual Facility Fee at a site are not subject to a Generator Fee for the same site.

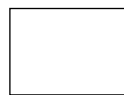
**FILING INSTRUCTIONS**

**Please complete the worksheets on the reverse to calculate the total amount due below.**

<b>AMOUNT OF PREPAYMENT</b> <i>(place a check mark by the option you choose)</i>		
<input type="checkbox"/>	Option 1 One hundred percent (100%) of the applicable Generator Fee based on the total volume of hazardous waste generated for all sites during January 1 through June 30 of the current calendar year.	
<b>OR</b>		
<input type="checkbox"/>	Option 2 An amount equal to fifty percent (50%) of the Generator Fee paid to the BOE for the entire preceding calendar year <i>(if zero for prior year, you must use Option 1).</i>	
1.	Amount of prepayment <i>(enter amount from worksheet on reverse)</i> .....	1. \$ _____ .00
2.	Penalty <i>[multiply line 1 by 10% (0.10) if payment is made after due date shown above]</i> .....	2. \$ _____ .00
3.	INTEREST: One month's interest is due on the total fee for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is .....	3. \$ _____ .00
4.	TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 1, 2, and 3)</i> .....	4. \$ _____ .00

**ROUND  
CENTS TO  
NEAREST  
WHOLE  
DOLLAR**

<i>I hereby certify that this form, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is true, correct, and complete.</i>		EMAIL ADDRESS	
SIGNATURE	PRINT NAME AND TITLE	TELEPHONE ( )	DATE



## PREPAYMENT FILING REQUIREMENTS

**Payments:** You can make your payment by paper check, Online ACH Debit (ePay) or by credit card. To use ePay, go to our website at [www.boe.ca.gov](http://www.boe.ca.gov), click on the eServices tab and log in to make a payment. To pay by credit card, go to our website or call 800-272-9829. Mandatory EFT accounts must pay by EFT or ePay. **Be sure to sign and mail your return.**

You can determine the prepayment amount you owe by using either Option 1 **or** Option 2 below. Complete the applicable worksheet and enter the option chosen and amount due on the front of the form.

### EXEMPTIONS FROM THE FEE

- 1) Used motor oil removed from motor vehicles that is recycled by a recycler permitted by the Department of Toxic Substances Control.
- 2) Waste that is generated, recycled, and reused onsite and is not transferred offsite at any time.
- 3) Aqueous waste treated onsite in a treatment unit operating, or which subsequently operates under a permit by regulation, conditional authorization, or conditional exemption. However, hazardous waste generated by the treatment unit is subject to the Generator Fee.

### OPTION 1 - WORKSHEET

**Please select the appropriate fee category for each site that generated hazardous waste in this state.**

A CLASSIFICATION OF GENERATING SITES (Total volume of hazardous waste generated at each site during January 1 through June 30 of the current calendar year)	B NUMBER OF SITES (Do not list tonnage)	C AMOUNT OF FEES	D TOTAL FEE DUE (Column B x C)
1. Generators which generate less than 5 tons	1.	\$ 0.00	\$
2. Generators which generate an amount equal to or more than 5 tons, but less than 25 tons	2.	\$ 205.00	
3. Generators which generate an amount equal to or more than 25 tons, but less than 50 tons	3.	\$ 1,638.00	
4. Generators which generate an amount equal to or more than 50 tons, but less than 250 tons	4.	\$ 4,094.00	
5. Generators which generate an amount equal to or more than 250 tons, but less than 500 tons	5.	\$ 20,470.00	
6. Generators which generate an amount equal to or more than 500 tons, but less than 1,000 tons	6.	\$ 40,940.00	
7. Generators which generate an amount equal to or more than 1,000 tons, but less than 2,000 tons	7.	\$ 61,410.00	
8. Generators which generate an amount equal to or more than 2,000 tons	8.	\$ 81,880.00	
9. TOTAL AMOUNT DUE <i>(add lines 1 through 8 in column D; enter here and on line 1 on front page)</i>	9.		\$

### OPTION 2 - WORKSHEET

**OR**

A. Enter amount of fee due to the BOE for the entire prior year as reported on line 10 of the Hazardous Waste Generator Fee annual return. This amount is exclusive of any prepayments or penalties (if zero for the prior period, you must use Option 1).	A. \$
B. Multiply amount on line A by 50% <i>(line A x 0.50, enter the result here and on line 1 on front page)</i>	B. \$

If you need additional information, please contact the State Board of Equalization, Special Taxes and Fees, P.O. Box 942879, Sacramento, CA 94279-0088. You may also visit the BOE website at [www.boe.ca.gov](http://www.boe.ca.gov) or call the Taxpayer Information Section at 800-400-7115 (TTY:711); from the main menu, select the option Special Taxes and Fees.